Learning from others: how insights from healthcare, law, and aviation can inspire accounting education

Therese Grohnert, Wim Gijselaers

Abstract

Dutch accounting education has an excellent reputation; yet future-proofing it is challenged by a tight labour market and the continuously expanding societal roles and expectations imposed on accountants. In this article, we share insights on how three other professions – healthcare, law and aviation – have approached challenges similar to those currently faced by accounting educators. First, we show how healthcare education deals with ever-growing amounts of knowledge that young professionals should master. Second, we share how law educators have developed a new post-graduate approach linking theory and practice. Third, we demonstrate how aviation training fosters competence development without overloading the curriculum.

Relevance to practice

Learning from other professions can inform the auditing profession on innovation and adaptation without needing to reinvent the wheel. In this article, we highlight how healthcare, law, and aviation have addressed the challenges of exponential growth in professional knowledge, integrating theory and practice, and how they integrate knowledge and skills development. By explaining how these approaches address current challenges of accounting educators, we aim to contribute to ongoing efforts to ascertain a future-proof Dutch accounting education.

Keywords

Accounting education, adaptation, innovation, knowledge, skills, healthcare, law, aviation

1. Introduction

Accountants, whether employed by an audit firm, a multinational corporation, a SME, or within government roles, consistently encounter complexity, high expectations, and time pressure. In the Netherlands, accountants are thoroughly prepared for this demanding work environment. They begin by acquiring a theoretical education from universities (or ‘hogescholen’) and subsequently undertake postgraduate training that integrates theory and practice. This academically rigorous postgraduate training is collaboratively organised by institutions of higher education and industry practitioners and exceeds demands placed on future accountants in many other countries (e.g., Pedley-Smith and Gonzalez 2016). Young accountants complete a range of courses, they sit exams, prepare dilemmas and reports, all with the aim of ensuring that they develop the requisite knowledge to successfully apply standards in complex scenarios. This trajectory assumes that these young professionals need to be prepared for all eventualities by accumulating as much knowledge as possible. Armed with this knowledge, assessed continuously, trainees are not only expected to persevere, but to excel.

Yet, Dutch accounting education faces significant challenges, marked by declining enrolments and a rising drop-out rate. Enhancing the feasibility, attractiveness...
and sustainability of the current education therefore has evolved into a strategic imperative for the entire sector (e.g., NBA 2022). At the same time, the demand for accountants continues to rise, fuelled in part by emerging developments around ESG audits, while societal expectations for audit quality remain high (e.g., Kwartiermakers Toekomst Accountancy 2023). This places considerable pressure on the accounting profession, forcing all stakeholders to rethink how to deliver education that is both high-quality and appealing to young professionals. In response to this situation, a series of organisations and bodies have launched initiatives to create opportunities for brainstorming and envisioning the future of accounting education. These bodies include the ‘Kwartiermakers Toekomst Accountancy’, a taskforce appointed by the Dutch Ministry of Finance (Hooge et al. 2023), as well as the Commissie Eindtermen Accountantsopleiding (CEA) and the Raad voor de Praktijkopleidingen (RPO), two Dutch professional organisations that determine and guarantee the learning outcomes of Dutch accounting education (CEA 2022). Reports from these initiatives underscore three key challenges currently impeding the attractiveness and feasibility of Dutch accounting education:

• The existing postgraduate curriculum is at risk of becoming overloaded, with several stakeholders already deeming it too packed to be feasible.
• The current integration of theory and practice falls short of creating an optimal learning experience for accountancy trainees.
• The current curriculum does not place sufficient emphasis on the development of necessary skills and attitudes that are required of future accountants.

Innovating professional education is not a straightforward process; it requires thoughtful exploration of new educational pathways while acknowledging historical roots and effective current practices (e.g., Lee and Dunston 2011). Nonetheless, addressing these challenges offers substantial opportunities for improving the attractiveness, feasibility, as well as the future adaptability of Dutch accounting education. Even though these three challenges are highly complex, addressing them may not require reinventing the wheel. In this article, our goal is to inspire accounting educators by illustrating how other professions have previously addressed these three challenges. We focus on three professions, healthcare, law, and aviation, due to their similarities with accountancy; they are all knowledge-intensive, regulated, rules-based, professionalised, and complex. These parallels imply that lessons learned in one domain are likely to be informative for another. We reviewed reports, curricula, educational research, and public statements by relevant stakeholders, along with informally interviewing professional educators across the four professions. Based on the acquired insights, we present one way in which each profession has addressed one of the three challenges, offering a starting point for streamlining and enhancing the future-readiness of Dutch accounting education.

2. Current challenges faced by accounting educators

In 2022, the CEA and RPO conducted a survey on the contents, teaching formats, and the necessary conditions for effective and efficient accounting education, reaching out to 356 programme directors, educators, internship agency and firm members, supervisors, assessors, and trainees (CEA 2022). The 38 stakeholders who responded shared a central concern: the tight labour market. This tightness is further intensified by a decrease in enrolment in Dutch bachelor’s and master’s programmes over the last five years, evident in both universities and ‘hogescholen’ (from 1,458 students in 2017 to 1,182 in 2022; Vereniging Hogescholen 2023). In 2021, 32.7% of the trainees quit their post-graduate accounting education, followed by a slightly lower rate of 26.7% in 2022 (RPO 2022). Notably, in 2020, less than half of the students who pursued accounting studied at universities (or ‘hogescholen’) eventually became registered accountants in the Netherlands (NBA 2020). When surveying trainee accountants in 2022, the NBA discovered that 49.7% of the 609 responding trainees reported delays in their post-graduate education. Additionally, 39.2% of them had considered quitting their education altogether, primarily citing concerns about the current organisation of accountancy education and the assessment methods (mentioned by 58.5%), the high workload (mentioned by 49.2%), and difficulties balancing education, work, and personal commitments (mentioned by 31.6%; NBA 2022). Participants in these surveys emphasized the need for a closer integration of education and practice. They advocated for a more feasible, attractive, and adaptive post-graduate education in response to the tight labour market, as well as addressing delays and dropouts in existing programmes.

Simultaneously, results from surveys and roundtable events highlight that the level of required knowledge and expertise for beginning practitioners is increasing and changing continuously. In 2022, 38.4% of the 609 trainees surveyed by the NBA stated that their current programmes are not sufficiently covering topics they consider to be critical post-graduation. These topics include IT, data analytics and business intelligence, tax legislation, continuity, fraud, professional development, as well as attention to ‘hot topics’ and current events in accountancy (NBA 2022). The 2022 CEA survey identified 37 topics and skills that they feel should be included in the current curriculum (see Figure 1). Yet, when queried which elements of the current curriculum could be dropped to make the necessary room in the current curriculum, several participants asserted that ‘nothing should be dropped’, ‘increase number of study hours’, and ‘all knowledge remains relevant’. Figure 1 illustrates the disparity between topics recommended for inclusion and those proposed for removal, emphasizing that merely adding additional content to existing curricula is unlikely to be successful.
Improving the feasibility, attractiveness, and adaptability of post-graduate programmes in accountancy then requires not only an update of what is taught, but also changes to how trainees learn and develop as young professionals. Simultaneously, Dutch accounting education enjoys a good reputation domestically and internationally. For instance, the Netherlands mandate chartered accountants to obtain a master’s degree, exceeding requirements by the International Accounting Education Standards Board (2019), and post-graduate education has comparatively strong academic foundations (e.g., Pedley-Smith and Gonzalez 2016). Following the assumption that this high academic standard remains a priority for the government, clients, and firms, the challenge lies in preserving the quality of Dutch accounting education while future-proofing its content and pedagogy.

3. Innovating accounting education: learning from others

Accountancy is not the only profession faced with the need to innovate its education; other professions grapple with the three challenges identified by the Kwartiermakers and the CEA/RPO (e.g., Lee and Dunston 2011; Saks 2012; Susskind and Susskind 2015). This article delves into insights from three established professions sharing similar characteristics with accountancy: healthcare, law, and aviation. Our focus on these professions is rooted in five key similarities.

First, like accountancy, these three professions are knowledge-driven, strictly regulated, and subject to continuous oversight, relying on standards and procedures (e.g., Von Nordenflycht 2010). Second, professional knowledge, critical for performance in all four domains, expands continuously through ongoing research and professional development (e.g., Saks 2012). Third, professionals in all four domains form complex judgments in an environment that is not perfectly predictable and subject to ongoing change and time pressure. This requires ongoing calibration and learning to make effective use of professional knowledge and skills (e.g., Shanteau 1992). Fourth, the high level of professionalisation in all four domains implies close integration of theory and practice, so that professionals learn how and when to apply their knowledge and skills (e.g., Susskind and Susskind 2015). Finally, professionals consistently work in hierarchical teams, relying on each other as they form interconnected judgments and decisions based on a wealth of information and diverse expertise (e.g., Greer et al. 2018).

Building on these shared characteristics, each professional domain’s approach to professional education can offer valuable insights to the others. In the following sections, we spotlight three practices:

- Section 4 delves into how medical education effectively teaches a vast body of knowledge by emphasising the transfer and application of core principles. We chose healthcare as an example for this challenge due to the exponential growth in knowledge, which poses a larger challenge than in law or aviation (e.g., Cullen et al. 2019).
- Section 5 analyses how law education manages to differentiate and meaningfully integrate theory and practice, emphasising relevance and application. Law serves as an exemplary case for this challenge due to the similar use of laws and standards in education and professional practice. While healthcare and aviation professionals work with extensive procedures,
their practices are less governed by standards (e.g., Von Nordenflycht 2010).

- Section 6 provides an example of how aviation training effectively imparts knowledge and skills in an integrative and applied manner. Due to its emphasis on preparing pilots for diverse work conditions, aviation is highly advanced in this integrated training and also serves as inspiration to, e.g., medical education (e.g., Jossberger et al. 2022).

4. Managing large amounts of knowledge in healthcare education

Accounting educators can learn from medical education in many ways. Similar to accountancy, healthcare is a highly regulated field with substantial oversight, adheres to both national and international curriculum standards and assessment requirements. Additionally, young healthcare professionals also experience high stress levels and demonstrate higher turnover rates than the previous generation (e.g., McKerrow et al. 2020). In response, medical schools have invested substantial efforts in developing programmes that mirror actual healthcare practices, enabling students to learn in a realistic and scaffolded manner, preparing them effectively for their future work (e.g., Skochelak and Stack 2017).

4.1. From teaching for completeness to teaching application of principles

With the exponentially growing body of medical knowledge, students and educators struggled with student’s mastery of this knowledge for medical practice (Frenk et al. 2010). Until the 1960s, medical schools simply kept adding new content to their curricula as a response to the availability of new scientific insights (Frenk et al. 2010). However, as more knowledge is being developed than is becoming obsolete, medical schools encountered a challenge akin to accounting programmes today: the realisation that continually adding content would necessitate extending the duration of their programmes. In addressing this issue, Frenk et al. (2010) identified three stages in the evolution of medical education: “The first generation, launched at the beginning of the 20th century, taught a science-based curriculum. Around the mid-century, the second generation introduced problem-based instructional innovations. A third generation is now needed that should be systems-based to improve the performance of health systems by adapting core professional competencies to specific contexts, while drawing on global knowledge” (p. 1933). Frenk et al. (2010) underscored that modern medical practice thrives on multidisciplinary teamwork. Highly specialised hospitals collaborate with satellite institutions, and medical doctors work alongside highly specialised support staff. Consequently, preparing professionals to know everything themselves would not only be impossible, but actually counterproductive.

To address this challenge, medical schools shifted their approach to teaching knowledge. Using anatomy as an example, teaching future doctors all available knowledge could easily consume a substantial portion of a six-year (under-)graduate programme. Consequently, instead of pursuing completeness, instruction now hones in on basic principles that have multiple applications (e.g., Estai and Bunt 2016). For instance, medical students might focus on the elbow joint and its requirements concerning bones, tendons, and muscles. Subsequently, students pay explicit attention to whether and how these principles apply to knee movements. Throughout the curriculum, these principles resurface, for example when studying headaches caused by malfunctioning neck structures. Students learn by understanding basic principles and applying them across well-chosen examples with increasing complexity and realism. While this approach aligns with the CEA’s current learning objectives, which distinguish a common body of knowledge from further specialization, the survey findings by the CEA (2022) and the NBA (2022) suggest that this common body of knowledge may currently be too extensive and continually expanding. Thus, a shift in teaching from completeness to principles may present a relevant next step.

4.2. Assessing young doctor’s competence

With this shift in teaching, practitioners and educational researchers turned their attention to ensuring that students become competent and safe doctors (e.g., Govaerts et al. 2007; Ten Cate and Schumacher 2022). Entrusting someone with patient care requires assessment through supervision, based on standards set by the profession and conducted by a more experienced and well-trained doctor in the same specialty. A potential risk in entrustment decisions arises when they are treated as ‘ticking the box exercises’: “The challenge is to create an environment in which supervision is close enough to fuel the responsibility that pushes a learning curve” (Ten Cate and Schumacher 2022, p. 497). A key conclusion from this research is that entrustment decisions are inherently subjective, emphasising the importance of relying on explicit standards (Ten Cate and Schumacher 2022). One doctor, a medical educator interviewed for this article, put it most concisely. He confirmed that assessment matters, but that it cannot be the only driver for making young professionals learn. The most important thing was, on top of assessment, the gut feeling that ‘this person will be alright’. In this view, assessment of theoretical knowledge requires rigour; however, it doesn’t necessarily predict how doctors-in-training perform at the workplace or whether there is temporal stability in how they will act as doctors. In this perspective, valid work-based assessment requires observing the doctor in action, collecting feedback from other doctors, and evaluating their motivation to learn. It goes beyond using established measures for assessing knowledge through oral or written exams. Entrusting judgments
therefore takes into account organizational culture, job complexity, and individual factors (fatigue or motivation) explain performance, for reliability and validity.

5. Integrating theory and practice in legal education

Lawyers, much like accountants, base their professional judgments on in-depth knowledge of standards, laws, and regulation. Both professions adhere to a common set of guidelines dictating how lawyers resolve cases and how accountants prepare or audit financial statements. Consequently, professionals in both fields must exercise professional judgment across a range of situations, recognising when standards and knowledge is applicable (e.g., Von Nordenflycht 2010). Educating professionals in both domains necessitates a learning approach that integrates theoretical knowledge with practical exposure, so that knowledge becomes sufficiently contextualised for effective application (Saks 2012). Therefore, we propose that accounting educators can glean valuable insights from the legal profession.

5.1. Redeveloping Dutch law education

In the past five years, Dutch legal educators have undertaken a critical evaluation of the optimal preparation of graduate students for their roles as lawyers (Advocatenblad 2019). Initiatives to enhance the integration of theory and practice began by recognising the significance of cultivating a professional identity and mastering law for practical application. Prior to 2019, training for law practice typically prioritised theory, with practical aspects following somewhat independently (Beroepsopleiding Advocaten 2021). However, law firms vary in terms of specialisation, size, and client characteristics, while post-graduate training focused on teaching general content (Nederlandse Orde van Advocaten 2021). Educators recognised that such a standardised curriculum was no longer effective in preparing associates for current practice. Consequently, a new curriculum was developed, emphasising teaching student to ‘think like lawyers’ (Advocatenblad 2020). This entails students acquiring general knowledge about the profession before specialising during training. Specialisation is rooted in shared professional values, including an emphasis on ethics and integrity, and a common approach to reasoning through legal problems (Advocatenblad 2020). This mirrors the centrality of cases in CEA’s ‘social function of the accountant’ learning objectives (CEA 2021). The impetus for this fundamental change in the legal profession stemmed from the growing realisation that associates seemed to learn substantially from hands-on experience at their office, more so than from their formal education. They learn from their colleagues, their mentor and the cases they were working on (Advocatenblad 2019).

5.2. Specialising by aligning teaching responsibilities between theory and practice

To ensure the new curriculum’s rigour, practicality, applicability across different firms, manageability, and attractiveness, the programme was shortened by a year. It now centres on the acquisition of key legal competences such as writing, ethics, and client interactions (Advocatenblad 2020). At the same time, it delegates the teaching of firm-specific expertise to law firms and offices (Nederlandse Orde van Advocaten 2023). The innovation of the programme lies in the profession’s redefinition of the curriculum content under the governance and monitoring of a central training institute. This restructuring also delineates the specific responsibilities of the participating law firms in the educational process. The potential strength of this approach lies in acknowledging that firms differ in their specialisation, cases, and work culture, shaping the professional identity of young professionals. Simultaneously, it recognises that certain legal competences apply universally.

Accounting educators can similarly build on insights into how young accountants’ professional identity depends on the organisation they work in (Westermann et al. 2015). This requires a reconsideration of what is tacitly taught in the workplace by supervisors and colleagues versus what must be explicitly taught by accredited educators. Three-year post-graduate programs have the opportunity to explicitly focus on forming a common professional identity by developing shared values and approaches to problem-solving and reasoning while allowing trainees to specialize when necessary. These efforts should be adjusted in timing and assessment to align with trainees’ actual work as much as possible, ensuring relevance, transferability, and critical reflection. For this approach to succeed, the alignment between theory and practice becomes even more critical than in the current setup of Dutch accounting education.

6. Combining knowledge and skills development in aviation training

While seemingly disparate, aviation and accountancy share several critical characteristics. Pilots operate in hierarchical teams where each member monitors different information sources, forms judgments, and the team integrates judgments under time pressure to ensure a safe and effective flight (Hagen 2013). Although accountants are not responsible for human lives, they, too, grapple with large amounts of information, they face complexity, and they make independent judgments across function levels. In both professions, the judgment process is highly proceduralised to ensure consistency and quality. Before 1977, the aviation industry was surprised to find that despite continuous technological developments and proceduralization, flight safety had plateaued at an unacceptable level since the mid-1960s (Hagen 2013). Wiegmann and Shappell (2017) state that ‘as aircrafts have become more reliable, humans have played a progressively more important
causal role in aviation accidents.’ In fact, between 1959 and 1979, a staggering 71% of aviation fatalities could be attributed to the root cause of pilot error (Baker et al. 2008). Similarly, proceduralization and incentives have contributed to audit quality but have fallen short in raising it to the desired level (WTA 2014; MCA 2020).


At that time, pilot training primarily focused on technical knowledge specific to individual roles. As professionals advanced through the ranks, training would prepare them for the next set of responsibilities (Hagen 2013). The turning point was a tragic event in 1977, when, due to pilot error, two large aircraft collided on a runway in Tenerife, resulting in the death of 583 people (Helmreich et al. 1999). Two years later, crew resource management (CRM) was adopted worldwide. CRM is a ‘management system which makes optimum use of all available resources (equipment, procedures and people) to promote safety and enhance the efficiency of flight operations’ (EASA 2017, 3). CRM training integrates technical knowledge with the development of skills and attitudes essential for collaborative decision-making, such as adaptability, assertiveness, communication and situational awareness (EASA 2017). Classroom-based training introduces principles, frameworks, and procedures. Direct instruction is then complemented with discussions, the use of past cases and dilemmas, and root cause analyses, where possible, in hierarchical teams. This combination of learning activities is reminiscent of postgraduate teaching approaches in accountancy, with dilemmas forming a core starting point for discussing topics such as ethics and integrity (NBA 2023). Next, simulation-based training is a cornerstone of CRM, placing crew members in a working cockpit model to practice tasks across all flight phases and under different conditions. Pilots learn to cope with fatigue, information overload, and time pressure, encouraging the application of principles learned during classroom sessions. A key aspect is the cultivation of a ‘sterile cockpit’ during critical moments, where all communication focuses exclusively on tasks and safety. Additionally, crew members practice challenging each other’s decisions and actions under pressure, fostering a collaborative decision-making environment (EASA 2017).

6.2. Assessing pilots’ knowledge and skills development

In aviation, experienced pilots, certified as CRM trainers, assess crew performance during simulations, conduct debriefs, point out mistakes, and monitor CRM compliance. This comprehensive evaluation encompasses the application of technical knowledge, communication effectiveness, and adherence to CRM principles under pressure. It combined critical experience with feedback and reflection, so that pilots develop implicit knowledge and routines, aligning with evidence-based best practices in educational research (Jossberger et al. 2022). This evaluation prepares pilots for diverse scenarios and facilitates effective communication and collaborative decision-making (EASA 2017). By teaching teams approaches for managing unfamiliar situations, this method does not rely on covering all eventualities, but explicitly trains teams to cope with uncertainty. At the same time, crew members unwilling to comply with these principles can be identified and addressed before an actual incident occurs. Since the introduction of CRM in 1979, there has been a significant reduction in aviation fatalities (Wiegmann and Shappell 2017) and the percentage of aviation fatalities attributed to pilot error plummeted to less than 5% (Baker et al. 2008).

Applying CRM principles to accounting education involves utilizing cases and simulations, preferably in a team-based setting, so that professionals can practice changes in standards and regulations. These activities can be complemented with process-focused feedback and reflections. Through simulations, accountants may practice managing risk, budget pressure, and complexity, for example. They may also experiment with different ways of exchanging information, challenging judgments, and applying professional skepticism. Such simulations should strive to be immersive and realistic, incorporating continuous feedback and reflection (Jossberger et al. 2022). Moreover, the actual work of accountants can serve the same purpose. This necessitates closer alignment of activities between theory and practice around common principles and approaches. It also requires more direct supervision of trainees, allowing them to receive immediate feedback on the coherent and constructive application of their knowledge, skills, and attitudes in both training and workplace settings.

7. Bridging the gap: educating the accountant of the future

Many professions, including accountancy, face challenges in educating the next generation due to tight labour markets, exponential knowledge growth, and increasing societal demands. Drawing lessons from healthcare, law, and aviation education can offer insights into addressing current challenges in accounting education. Healthcare education models how to teach principles and their applications, rather than attempting full coverage of all available knowledge. Law education demonstrates the importance of differentiating and integrating theory and practice to foster a common professional identity while allowing for specialization. Aviation education is an example for concurrently developing and assessing knowledge and skills by combining realistic experiences with feedback and reflection.

Applying these lessons requires establishing several preconditions. First, successful change in accountancy education is unlikely unless relevant stakeholders, including firms, educational institutions, oversight and accrediting bodies, as well as young professionals themselves, actively engage in the innovation process. A shared approach ensures ownership and commitment through an uncertain
yet necessary change process (Hooge et al. 2023). By combining inputs from many sources, medical programmes adapt to new knowledge without overwhelming doctors in training. Second, these stakeholders need to be aligned, sharing the same purpose and values. Alignment does not mean doing the same thing or holding the same opinion. For instance, in legal education, organizations can teach context-specific knowledge while theoretical education helps trainees develop a common identity for effective performance, allowing room for specialization. Third, innovating education means letting go of past approaches, even if they worked well to date. For example, pilots no longer operate alone, so training them to apply knowledge and make decisions by themselves is no longer useful.

The Kwartiermakers, CEA and RPO have laid the groundwork for establishing alignment among stakeholders and fostering a collaborative effort to envision the future of accountancy education. Now is the time to learn from others, to consolidate ideas, and to take the next steps towards a feasible, attractive, and future-proof curriculum. This phase marks a crucial step in shaping the education of the accountant of the future.

8. Conclusions

Thoroughly preparing young accountants for a profession subject to intense oversight and operating in a complex environment, requires rigorous assessment of educational effectiveness. In healthcare, law, and aviation, strong foundations in educational research and psychology have been established to develop effective teaching approaches and measure their impact on professional learning. Following the examples highlighted in this article, we propose that accountancy, too, would benefit from adopting an evidence-based and integrated educational research approach involving all relevant stakeholders. Dutch accounting educators have built a strong reputation and rich history in effective pedagogy. To sustain this reputation, we advocate for increased attention to ensuring young professionals’ learning through evidence-based and ongoing innovation. We hope that insights from other professions inspire accounting educators to craft programs that are not only feasible, attractive, but also future-proof for a profession critically relevant to society.

- **T. Grohnert PhD – Therese** is an assistant professor at the Department of Educational Research and Development, School of Business and Economics, Maastricht University. Her work connects insights from learning science with judgment and decision-making in professional services. She develops her research in co-creation with audit practice to explore research questions that are meaningful for all involved parties and to facilitate the implementation of scientific insights into practice for improved learning, performance, and sustainable employability.

- **Prof. dr. W. Gijselaers – Wim** holds the chair in Education Research at the Department of Educational Research and Development, School of Business and Economics, Maastricht University. His research interests include leadership development, organizational learning, team learning, and expertise development. Previous research projects include understanding the impact of the learning culture on the performance of professionals and their team decision-making, leadership behaviours and team learning, and cognitive approaches to leadership development.

Acknowledgements

The authors would like to thank members of the Commissie Eindtermen Accountantsopleiding (CEA), the Raad voor de Praktijkopleidingen (RPO), and all participants of the ‘Stip aan de Horizon’ hackathons for their time, commitment, and inputs for future-proofing the Dutch accounting education.

Notes

1. In 2022, the CEA and RPO invited the authors of this article to organize a series of hackathons to explore and challenge the current situation of Dutch accounting education in a project called ‘Stip aan de Horizon’, which literally translates to ‘dot on the horizon’, a common metaphor in Dutch for a clear and motivating long-term goal or vision. In this article, we share how we were inspired by other professions (healthcare, law, and aviation) in addressing current challenges faced by Dutch accounting educators. We used these insights to prepare for these hackathons and, ultimately, to write this article. More information on this project, including the final report, can be found here: https://www.cea.nl/themas/project-stip-aan-de-horizon/

2. Example questions from CEA’s and RPO’s 2022 survey include “Which 3 to 5 changes and developments do you think we should take into account in the next five years when it comes to the accounting profession and the education to become a qualified accountant?” “Which knowledge and skills that are currently included in accounting education are longer or less relevant for the future?” “Which knowledge and skills that are needed in practice are not yet or insufficiently built up in accounting education?” “Which (new) skills do graduate accountants need to master?” “Which critical or essential learning experiences or authentic professional situations must students/trainees have completed within the accounting training (theory and practice) to develop into a competent accountant?” and “Which learning activities that are currently part of theoretical courses can be better done in practice? And vice versa?”

https://mab-online.nl
References


https://mab-online.nl


